

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "G": NEW DELHI**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER  
AND  
DR. B.R.R. KUMAR, ACCOUNTANT MEMBER**

ITA Nos. 5336, 5337, 5338 & 5339/Del/2015  
Asstt. Years: 2009-10, 2010-11, 2011-12 & 2012-13

DCIT, Central Circle-19, New Delhi	Vs.	Subterranean Metaphysical Ltd. C/o Mr. Aseem Chawla, Advocate, E-200, Greater Kailash-I, New Delhi <b>PAN AAPCS4996K</b>
<b>(Appellant)</b>		<b>(Respondent)</b>

CO. Nos. 365,366,367 & 368/Del/ 2015  
Asstt. Years 2009-10, 2010-11, 2011-12 & 2012-13

Subterranean Metaphysical Ltd., C/o Mr. Aseem Chawla, Advocate, E-200, Greater Kailash-I, New Delhi <b>PAN AAPCS4996K</b>	Vs.	DCIT, Central Circle-19, New Delhi.
<b>(Appellant)</b>		<b>(Respondent)</b>

Department by:	Shri S.S. Rana, CIT(DR)
Assessee by :	Shri Aseem Chawla, Adv. Lakshya Budhiraja, CA
Date of Hearing	27/08/2019
Date of pronouncement	28/08/2019

**ORDER**

**PER BENCH :**

The present appeals have been filed by the Revenue against the order of the Id. CIT(A)-XXVII, New Delhi each dated 10.06.2015.

2. Since, the tax effect involved in all these appeals common in view of the CBDT circular, they were heard together and are being disposed off by common order.

3. According to Circular No. 17/2019 dated 08/08/2019, the CBDT in supersession of earlier instructions has directed that department's appeals before ITAT shall not be filed in cases where the tax effect does not exceed the monetary limit of Rs. 50 lacs. The tax will not include any interest thereon. It is further clarified that even if in the case of an assessee, disputed issues arise in more than one assessment year, appeal cannot be filed in respect of such assessment year or years in which the tax effect in respect of disputed issues exceeds the monetary limit so specified.

4. Admittedly, in the departmental appeals, the tax effect is less than Rs. 50 lacs, therefore, departmental appeal is not maintainable. The Ld. DR could not bring to our notice any exceptions mentioned in the said Circular.

5. As regards to the Cross Objections filed by the assessee is concerned, since we have already dismissed the appeal of the revenue as aforesaid on account of low tax effect. Therefore, the Cross Objections filed by the assessee has become infructuous and dismissed.

6. In the result, the appeals of the Revenue and CO of the assessee are dismissed.

(Order Pronounced in the Open Court on 28/08/2019).

Sd/-  
**(AMIT SHUKLA)**  
**JUDICIAL MEMBER**  
Dated: 28/08/2019

Sd/-  
**(DR. B.R.R. KUMAR)**  
**ACCOUNTANT MEMBER**